

Checklist of matters required to be in the constitution under section 26(1) of the Incorporated Societies Act 2022

This checklist can be used to review your current rules/constitution for compliance with the new requirements under the Act.

Section 26(1)	DUFC Clause
(a) the name of the society	1
(b) the purposes of the society The reference to amateur sport is relevant to satisfying the requirements for income tax exemption for amateur sport bodies under <u>section CW46, Income Tax Act 2007</u>	6.1
(c) how a person becomes a member of the society, including a requirement that a person must consent to be a member : add tick box to registration form in FM for 2026	7.3.1 added TBC
(d) how a person ceases to be a member of the society	7.9
(e) arrangements for keeping the society's register of members up to date	7.11 added
(f) the composition, roles, functions, powers, and procedures of the committee of the society	8-11
(i) the number of members that must or may be on the committee (minimum of three; at least 51% of committee must be members or representatives of bodies corporate that are members, unless exemption in Incorporated Societies Regulations applies)	8.1 & 8.2
(ii) the election or appointment of officers	10
(iii) the terms of office of the officers	no
(iv) the functions and powers of the committee	8.6
(v) New rules define when an officer has a conflict of interest and a duty to disclose conflicts	
(vi) grounds for removal from office of officers	8.9
(vii) Officers have new duties which include acting in good faith and in the best interests of the society, complying with the 2022 Act and the Constitution, and exercising the care and diligence that a reasonable person would exercise in the circumstances.	8.10 added
(viii) how the chairperson (if any) will be elected or appointed and whether that person will have a casting vote if there is an equality of votes	11.1 (b)
(ix) the quorum and procedure for committee meetings, including voting procedures	21 & 22
(g) how the Inc Soc contact person/s will be elected or appointed (minimum of one contact person, maximum of three)	11.2 (b)
(h) how the society will control and manage its finances	13

Section 26(1)	DUFC Clause
: check new simplified financial reporting standards https://is-register.companiesoffice.govt.nz/law-changes-for-societies/meeting-reporting-requirements/	
(i) the method by which the Constitution may be amended	26
(j) procedures for resolving disputes, including providing for how a complaint may be made (procedures must be consistent with rules of natural justice)	16 added
(k) arrangements and requirements for general meetings (including for both AGMs and SGMs)	18 & 18
(i) the intervals between annual general meetings (must be called not later than 6 months after the balance date and not later than 15 months after the previous AGM)	18.1
(ii) the information that must be presented at general meetings (annual report on operations and affairs of the organisation, financial statements, notice of the disclosures of any conflicts of interests made by officers)	18.4 e) added
(iii) when minutes are required to be kept	11.2 (a) 20.1
(iv) the manner of calling general meetings	18.2 & 18.3
(v) whether and, if so, how written resolutions may be passed in lieu of a general meeting for the purposes of section 89 of the Act	26
(vi) the time within which, and manner in which, notices of general meetings and notices of motion must be notified	18.2 & 18.3
(vii) the quorum and procedure for general meetings, including voting procedures (for example, whether votes may be cast by post or by electronic means), procedures for proxies (if any), and whether the quorum takes into account members present by proxy or casting postal votes or votes by electronic means	21 & 22 Added clause 22.7
(viii) the arrangements and requirements for special general meetings under section 64(3) of the Act (relating to if 50% or more committee members are prevented from voting on a matter in which they are interested in, a special general meeting must be called to consider and determine the matter) (unless that provision has been negated under section 67 of the Act)	8.10.2 added
(l) the nomination of a not-for-profit entity, or a class or description of not-for-profit entities, to which any surplus assets of the society should be distributed on a liquidation of the society or on, or to enable, the removal of the society from the register	24
(m) Re-register by April 2026 with a Constitution that is compliant	After AGM